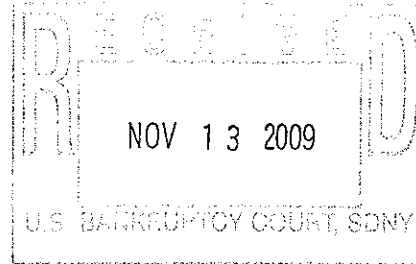


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Email: [foley@mountaindearborn.com](mailto:foley@mountaindearborn.com)

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK



IN RE

DELPHI CORPORATION, et al

Debtors.

Chapter-11 Case (RDD)

No. 05-44481

(Jointly Administered)

**RESPONSE OF POLYMER CONCENTRATES, INC. TO THIRTY-SEVENTH  
OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. § 503(b) AND  
FED. R. BANKR. P. 3007 TO EXPUNGE CERTAIN (I) PRE-PETITION CLAIMS, (II)  
EQUITY INTERESTS, (III) BOOKS AND RECORDS CLAIMS (IV) UNTIMELY  
CLAIMS, (V) PAID SEVERANCE CLAIMS, (VI) PENSION, BENEFIT AND OPEB  
CLAIMS, AND (VII) DUPLICATE CLAIMS ("THIRTY-SEVENTH OMNIBUS CLAIMS  
OBJECTION)**

Polymer Concentrates, Inc. ("Polymer Concentrates"), by and through its undersigned counsel, hereby responds to the Thirty-Seventh Omnibus Claims Objection filed by DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (the "Reorganized Debtors") and respectfully represent as follows:

**BACKGROUND**

1. On September 28, 2005, September 30, 2005 and October 5, 2005, Polymer Concentrates provided goods to Delphi Corporation in the ordinary course of business. Copies of the invoices for the goods received by Delphi Corporation are attached hereto as Exhibit "A"

collectively. The affidavit of John Ledoux, Controller for Polymer Concentrates, is attached as Exhibit "B".

2. On October 8, 2005 and October 14, 2005, Delphi Corporation and certain of its affiliates (the "Debtors") predecessors of the Reorganized Debtors, filed voluntary petitions with this Court under Chapter 11 of the United States Bankruptcy Code (the "Bankruptcy Code"). Delphi Automotive Systems, LLC was one of the affiliates of Delphi Corporation filing separate Chapter 11 petitions at that time with this Court.

2. On July 13, 2009, Polymer Concentrates filed a Proof of Claim pursuant to 11 United States Code Section 503(b)(9).

3. The Thirty Seventh Omnibus Claims Objection asserts that Pre-Petition Claims, such as Polymer Concentrates' claim in the present matter because they arose prior to October 8, 2005 and are therefore not an administrative expense for purposes of § 503(b)(1) of the Bankruptcy Code.

#### **ARGUMENT**

4. Polymer Concentrates Proof of Claim falls within the purview of an administrative claim pursuant to 11 U.S.C. § 503(b)(9). That section provides "After notice and hearing, there should be allowed administrative expenses, other than claims allowed under § 502(f) of this title, including the value of any goods received by the Debtor within twenty (20) days before the date of commencement of a case under this title in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business."

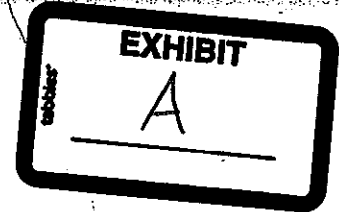
**CONCLUSION**

5. For the foregoing reasons, Polymer Concentrates claim should be allowed as an administrative expense.

POLYMER CONCENTRATES, INC.,  
By its attorney,

Dated: November 11, 2009

/s/Paul C. Foley   
Paul C. Foley, Esq. BBO #661073  
Mountain Dearborn & Whiting LLP  
370 Main Street  
Worcester, MA 01608  
(508) 756-2423



179 Woodlawn Street, P.O. Box 42  
Clinton, MA 01510  
Phone 978-365-7335 Fax 978-368-0438

S O L D T O  
AUTOMOTIVE COMPONENTS GROUP  
DISBURSEMENT ANALYSIS DPT  
P.O. BOX 1550  
FLINT MI 48501-1550

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PACKARD ELECTRIC DIV. GMC  
PLANT 7  
T 5245 S. PROSPECT  
O RAVENNA OH 44266

CUSTOMER ORDER NO.		DATE ORDERED	SERIALIZED	SHIPMENT NO.	SHIPMENT NO.	SHIPMENT NO.
PEDP4030095		10/05/05	CCX	0/30, n/30	PC	00045778
QUANTITY ORDERED	QUANTITY SHIPPED	DESCRIPTION	UNIT PRICE	AMOUNT		
563 #	0 #	563 # N-50337 PURPLE M2830018	5.54	3119.02		
Lot #7665		Ordered				
		Shipped				
705 #	0 #	705 # N-20455-2 YELLOW M2830-003	4.70	3313.50		
Lot #7674		Ordered				
		Shipped				
				<b>TOTAL</b>	6432.52	

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PLANT 22  
CLINTON IND. PARK  
CLINTON MS 39056

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P.O. BOX 1550  
FLINT MI 48501-1550

179 Woodlawn Street, P.O. Box 42  
Clinton, MA 01510  
Phone 978-365-7335 Fax 978-368-0438

CUSTOMER ORDER NO.		DATE SHIPPED	SHIPMENT	DESCRIPTION	UNIT PRICE	AMOUNT
PEDP4030096		09/30/05	CCX		2.14	256.80
120 #		0 #	120 #	N-90524-2		
Lot 27667				DK. GREY M2830014		
				Ordered	50-1	
				Shipped	120.0000	
					120.0000 #	
<b>TOTAL</b>						256.80

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**POLYMER  
CONCENTRATES**

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Clinton, MA 01510  
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CUSTOMER'S ORDER NO.		DATE SHIPPED		SHIPPED VIA		TERMS		DATE PREP		YOUR ORDER NO.	
PEDP4030095		09/28/05		CCX		0/30, n/30.		PC		00045642	
ORDERED	QUANTITY	BACK ORDERED	QUANTITY	SHIPPED	QUANTITY	DESCRIPTION		UNIT PRICE		AMOUNT	
120 #	0 #		120 #			N-91065-2		3.18		381.60	
Lot 27666						CADILLAC GREY M2830017					
						50-1					
						Ordered		120.0000			
						Shipped		120.0000			
650 #	0 #		650 #			N-92107		3.18		2067.00	
Lot 27664						GRAY M2830019					
						33-1					
						Ordered		650.0000			
						Shipped		650.0000			
56 #	0 #		56 #			N-61681		3.10		173.60	
Lot 24578						DK. BLUE M28300022					
						50/1					
						Ordered		56.0000			
						Shipped		56.0000			

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**TOTAL**

2622.20

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PLANT 7  
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CUSTOMER'S ORDER NO.		DATE SHIPPED		SHIPPED VIA		TERMS		PAID BY OUR ORDER NO.	
PEDP4030095		09/28/05		CCX		0/30, n/30		PC 00045643	
QUANTITY				DESCRIPTION				UNIT PRICE	AMOUNT
ORDERED	BACK ORDERED	SHIPPED							
443 #	0 #	443 #	N-40774-3					3.32	1470.76
Lot 27681			RED M2830-005	50-1					
			Ordered	443.0000					
			Shipped	443.0000 #					
260 #	0 #	260 #	N-70598-2					3.09	803.40
Lot 27672			LT. GREEN M2830007	50-1					
			Ordered	260.0000					
			Shipped	260.0000 #					
1073 #	0 #	1073 #	N-60056					2.57	2757.61
Lot 27671			BLUE M2830008/M2040	50-1					
			Ordered	1073.0000					
			Shipped	1073.0000 #					
129 #	0 #	129 #	N-70599-2					3.18	410.22
Lot 27670			DK. GREEN M2830009	50-1					
			Ordered	129.0000					
			Shipped	129.0000 #					
2066 #	0 #	2066 #	N-90524-2					2.14	4421.24
Lot 27667			DK. GREY M2830014	50-1					
			Ordered	2066.0000					
			Shipped	2066.0000					

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**TOTAL**

9863.23

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CUSTOMER'S ORDER NO.		DATE SHIPPED		SHIP TO		SHIP FROM		DATE ORDERED		ORDER NO.	
PEDP4030095		09/28/05		CCX		0/30;n/30		PC		00045644	
QUANTITY		PACK ORDERED		SHIP TO		SHIP FROM		DATE ORDERED		ORDER NO.	
ORDERED	PACK ORDERED	ORDERED	PACK ORDERED	DESCRIPTION				UNIT PRICE	AMOUNT		
245 #	0 #	245 #	0 #	PBT-61139				2.38	583.10		
Lot 27678				BLUE M2378005							
				50-1							
				Ordered 245.0000							
				Shipped 245.0000 #							
1200 #	0 #	1200 #	0 #	PBT-91369-1				1.96	2352.00		
Lot 27587				GREY M2378007							
				50-1							
				Ordered 1200.0000							
				Shipped 1200.0000 #							
60 #	0 #	60 #	0 #	PBT-61159				3.98	238.80		
Lot 21541				DK BLUE M2378015							
				50-1							
				Ordered 60.0000							
				Shipped 60.0000 #							
3104 #	0 #	3104 #	0 #	N-90166				1.91	5928.64		
Lot 27676				MED GRAY M2830-001							
				50-1							
				Ordered 3104.0000							
				Shipped 3104.0000 #							
2080 #	0 #	2080 #	0 #	N-90600				1.94	4035.20		
Lot 27675				LT GRAY M2830-002							
				50-1							
				Ordered 2080.0000							
				Shipped 2080.0000							
ORIGINAL								TOTAL		13137.74	

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Clinton, MA 01510  
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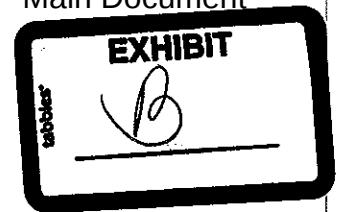
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PLANT 7  
5245 S. PROSPECT  
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CUSTOMER'S ORDER NO.		DATE SHIPPED		SHIPPED VIA		TERMS		S/CES REF. OUR ORDER NO.	
PEDP4950079		09/28/05		CCX		0/30, n/30		.PC. . 00045641	
QUANTITY			DESCRIPTION				UNIT PRICE	AMOUNT	
ORDERED	BACK ORDERED	SHIPPED							
9600 #	0 #	9600 #	NHS-00141				3.39	32544.00	
			HEAT STAB M2336001						
			200-1						
			Ordered				9600.0000		
			Shipped				9600.0000 #		
Lot 27163									

ORIGINAL

TOTAL

32544.00



UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

_____	)	
IN RE	)	Chapter 11 Case
	)	
DELPHI CORPORATION, et al	)	No. 05-44481
	)	
Debtors.	)	(Jointly Administered)
_____	)	

**AFFIDAVIT OF JOHN LEDOUX**

NOW COMES the Affiant and on oath states:

1. I am employed as the Controller of Polymer Concentrates, Inc. ("Polymer Concentrates") and have been in that position for the past fifteen years.
2. Polymer Concentrates has had a long standing relationship with Delphi Automotive Systems, LLC ("Delphi").
3. For at least the past fifteen years Polymer Concentrates has been shipping plastics color concentrate to Delphi on a daily and weekly basis.
4. On September 28, 2005 and September 30, 2005 and October 5, 2005 Polymer Concentrates shipped plastic color concentrate from its plant in Clinton, Massachusetts to Delphi's facilities in Ravenna, Ohio and Clinton, Mississippi.
5. All of these shipments were received by Delphi within two days of departing Clinton, Massachusetts.

Signed and sworn under the pains and penalties of perjury this 9<sup>th</sup> day of November 2009.

John Ledoux

A handwritten signature in black ink, appearing to be "John Ledoux", written over a horizontal line.